



## ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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Montgomery, AL 36104-3807

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### 2006-2007 REGISTRATION OF FIRM NAME AND OFFICE FORM INSTRUCTIONS

*Applicable changes in Board laws and rules have been incorporated into these instructions.  
You are encouraged to read all instructions since there are several changes.*

**ANNUAL FIRM REGISTRATION:** All Alabama CPA and PA firms are required by law to register with the Alabama State Board of Public Accountancy ("the Board") within 30 days after opening and annually thereafter. Each Alabama CPA and PA firm must obtain an annual firm permit to practice. Registration must be accomplished by completing and returning to the Board the enclosed form accompanied by a check made payable to the Alabama State Board of Public Accountancy in the amount of \$35.00 for the required annual permit fee. In the event of any change in legal form of a firm, the new or successor firm must apply for an initial firm permit within 30 days and pay the required \$35.00 annual permit fee.

Firms are defined as sole proprietorships, partnerships, professional corporations, professional associations, limited liability companies, limited liability partnerships or any other form of business entity now or hereafter recognized by Alabama law. If you are practicing as a sole proprietorship you must register annually as an individual CPA or PA **and** as a firm. If you are practicing as a sole proprietorship or have created a new firm of another type and such firm is not currently registered with the Board, it is your responsibility to contact the Board office, register the firm and obtain a firm permit to practice for 2006-2007.

Resident managers of all firms and firm offices in Alabama must be CPAs and/or PAs who hold valid annual permits to practice (active status). CPAs and/or PAs not practicing public accounting or who are otherwise ineligible for an annual permit or who have elected inactive status cannot serve in the capacity of resident manager for a firm or firm office in Alabama.

**WHEN AND HOW TO REGISTER:** Firms must register on an official 2006-2007 Firm Registration Form. A form pre-printed with your firm's information is enclosed. **Original signature is required.** Photocopies of the 2006-2007 Firm Registration Form and forms downloaded from [www.asbpa.alabama.gov/registration.htm](http://www.asbpa.alabama.gov/registration.htm) are acceptable with an original signature. The firm registration is due on October 1, 2006; however, the rules do provide a grace period for filing through December 31, 2006. All completed firm registrations should be mailed to the Alabama State Board of Public Accountancy, P.O. Box 300375, Montgomery, Alabama 36130-0375. For your convenience we have enclosed a pre-addressed return envelope.

**DELINQUENT STATUS:** Firm registrations postmarked after December 31, 2006, are considered delinquent. A \$100.00 penalty is due for firm registrations postmarked from January 1, 2007, through March 31, 2007. The penalty increases to \$500.00 for firm registrations postmarked April 1, 2007, through September 30, 2007. After that date, disciplinary actions ensue for unpaid fees and penalties; therefore, we encourage you to file as near the October 1, 2006, due date as possible.

**2006-2007 REGISTRATION OF FIRM NAME AND OFFICE FORM:** Your firm information as it appears on the Board's records has been pre-printed for you to check and revise as necessary by lining through the incorrect information and printing the correct information to the right thereof. Please complete all applicable data elements. Some data elements have been left blank intentionally to allow for entry of current information.

(over)

The front side of this form contains four sections for completion as described below.

**REGISTRATION OF FIRM:** This section should be self-explanatory with the clarification that the Resident Manager must be an active Alabama CPA or PA. The Resident Manager will be the sole proprietor, managing partner, managing shareholder, or managing member of the firm. The certificate number and Social Security Number of the Resident Manager must be included. **NOTE: The firm registration will not be processed until the individual registration of the firm's Resident Manager has been processed.**

**REPORTS ISSUED BY YOUR FIRM:** This section must be completed in its entirety. Accurate completion of this section is critical because this data is used to determine whether a firm Peer Review is required.

**PEER REVIEW:** The data elements requested in this section should be self-explanatory. Please note that the Next Review Due date is pre-printed and indicates the due date for completion of your next Peer Review Report. Firms with Peer Reviews due and not completed will not be registered until the Peer Review is complete. *Firms with Peer Reviews completed since June 22, 2004, must submit a copy of the Peer Review Report acceptance letter from the administering entity. The letter may be sent prior to or with the Firm Registration Form, although the earlier submission is encouraged. A Peer Review is considered completed when the firm has taken all actions required by the peer review committee and has been notified of the completion of the review by the administering entity.*

**SIGNATURE BLOCK:** This section requires the original signature of the firm's Resident Manager and the date signed.

The reverse side of this form contains three sections for completion as described below. Attach additional pages if necessary.

**REGISTRATION OF ADDITIONAL OFFICE(S):** This section should be completed only by firms that have more than one office in Alabama. The Resident Manager of each additional office must be an active Alabama CPA or PA. The certificate number and Social Security Number of the Resident Manager must be included.

**FIRM EMPLOYEES:** This section must be completed by listing **only** CPAs and PAs affiliated with the firm. The listing must include the names of all CPAs and PAs that are owners and/or employees of the Firm. The data elements requested are name, indication of CPA or PA, certificate number, class within the firm (O=Sole Proprietor, P=Partner, S=Shareholder, M=Member, E=Employee), and office location.

**NON-LICENSEE OWNERS:** This section must be completed by indicating the percentage of firm ownership by licensees and non-licensees and by listing all non-licensee owners affiliated with the firm. The data elements requested are name, indication of previous CPA or PA licensing (yes or no response), percentage of time devoted to the firm (shown as "Percent Work Time"), percentage of firm ownership, and office location.

**FIRM NOTIFICATION REQUIREMENTS:** Firms must notify the Board in writing within 30 days of any of the following events occurring:

- (a) Change of firm address;
- (b) Formation of a new firm;
- (c) Addition, withdrawal, retirement, or death of a partner, member, manager, shareholder, or non-licensee owner;
- (d) Any change to the name of the firm;
- (e) Termination of the firm;
- (f) Change in the resident manager of any branch office in this state;
- (g) Establishment of a new branch office or the closing or change of address of a branch office in this state; and
- (h) The occurrence of any event that would cause the firm to be in non-compliance with Alabama's Accountancy Law and Board Rules.

Such changes can be mailed or faxed (334/242-2711) to the Board office. There is also an on-line change of information form on our website at [www.asbpa.alabama.gov/contactus.htm](http://www.asbpa.alabama.gov/contactus.htm).

**ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY  
2006-2007 REGISTRATION OF FIRM NAME AND OFFICE**

**Amount Due - \$35.00**

**Date Due: October 1, 2006**

**REGISTRATION OF FIRM**

*The following information is required to comply with the provisions of Sections 34-1-6, 34-1-9, 34-1-10, and 34-1-11, Code of Alabama 1975, to register your firm name and office for the fiscal year October 1, 2006, to September 30, 2007. Make any changes to the pre-printed information on this form.*

Firm Name:

Firm Number:

Firm Created:

Mailing Address:

Telephone:

Fax Number:

Resident Manager:

Certificate No..

SSN:

Type of firm: ☐ Sole Proprietorship ☐ Partnership ☐ PC ☐ PA ☐ LLC ☐ LLP ☐ Corporation

NOTE: The Registration of Additional Offices on the second page of this form should be completed only by firms that have more than one office in the state of Alabama.

**REPORTS ISSUED BY YOUR FIRM**

*Place an "X" by applicable reports.*

\_\_\_\_\_ Audit Reports

\_\_\_\_\_ Review Reports

\_\_\_\_\_ Compilation Reports

\_\_\_\_\_ Government Single Audit Reports

\_\_\_\_\_ Special Reports

\_\_\_\_\_ No Reports Issued

**PEER REVIEW**

(Firms with Peer Reviews completed since June 22, 2004, must submit a copy of the Peer Review Report acceptance letter from the administering entity.)

Date of Last Review: \_\_\_\_\_

Peer Review Number: \_\_\_\_\_

Performed by: \_\_\_\_\_

End Date of Last Review Period: \_\_\_\_\_

Next Review Due: \_\_\_\_\_

I declare that I have registered all offices of this firm which practice Public Accountancy in Alabama; that I have listed the name, Social Security Number, and Alabama certificate number of each resident manager; and that I have listed the names of all Alabama Certified Public Accountants, Public Accountants, and non-licensee owners affiliated with this firm. I further declare that I will promptly report to the Alabama State Board of Public Accountancy any changes to the lists of offices, partners, shareholders, members, resident managers, or non-licensee owners that occur during the period of this registration. Furthermore, I certify under penalty of perjury that all representations made on this form are true and accurate.

\_\_\_\_\_  
Signature of Resident Manager

\_\_\_\_\_  
Date

**IMPORTANT PAYMENT INFORMATION:** To avoid paying a late penalty, registration forms must be postmarked on or before December 31, 2006. Registration renewals received with a postmark after this date are subject to a late renewal penalty. The penalty is \$100 for renewals postmarked from January 1, 2007, through March 31, 2007. The penalty is \$500 for renewals postmarked on or after April 1, 2007. After September 30, 2007, disciplinary hearings will be held.

**ASBPA USE ONLY**

DR \_\_\_\_\_ DP \_\_\_\_\_

RF \_\_\_\_\_ LRP \_\_\_\_\_ TR \_\_\_\_\_

NOTES:

## REGISTRATION OF ADDITIONAL OFFICE(S)

*This section should be completed only by firms that have more than one office in Alabama. The name, Alabama certificate number, and Social Security Number of the Resident Manager are required.*

Address of Additional Office(s)

Resident Manager/Alabama Cert. No./SSN

_____	_____
_____	_____
_____	_____

## FIRM EMPLOYEES

<u>Name</u>	<u>CPA or PA</u>	<u>Certificate Number</u>	<u>Class</u> <sup>1</sup>	<u>Office Location</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
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_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

<sup>1</sup>Use the following codes: O=Sole Proprietor P=Partner S=Shareholder M=Member E=Employee

## NON-LICENSEE OWNERS

Percent of the firm owned by licensees: \_\_\_\_\_ Percent of the firm owned by non-licensees \_\_\_\_\_

<u>Name</u>	<u>Previously a CPA or PA?</u>	<u>Percent Work Time</u>	<u>Percent Ownership</u>	<u>Office Location</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____